

LINDA LINGLE  
GOVERNOR



RUSS K. SAITO  
Comptroller

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STATE OF HAWAII  
DEPARTMENT OF ACCOUNTING  
AND GENERAL SERVICES  
P.O. BOX 119  
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JAN 9 2003

**COMPTROLLER'S MEMORANDUM NO. 2003-02**

TO: Heads of Departments and Agencies

ATTN: Fiscal Offices

SUBJECT: 2003 Standard Mileage Rate Announced by Internal Revenue Service (IRS)

The Internal Revenue Service has announced in Revenue Procedure 2002-61 the standard mileage rate to be used in computing the value of the business use of an automobile for 2003. The rate for 2003 has decreased from 36.5 cents per mile to 36.0 cents per mile for mileage allowances paid on or after January 1, 2003.

Please forward this information to offices in your department responsible for computing the taxable portion of mileage reimbursements to your employees.

A handwritten signature in cursive script that reads "Russ K. Saito".

RUSS K. SAITO  
State Comptroller

JAN 13 2003